

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,	)	
	)	Case No. 19-555
Plaintiff,	)	
	)	
v.	)	
	)	
TATIANA MAKAROVA ( <i>aka</i> TATIANA	)	
MAKAROV),	)	
	)	
Defendant.	)	
	)	

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**COMPLAINT**

The United States of America, at the request and with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, pursuant to 26 U.S.C. §§ 7401 and 7403, brings this action against defendant Tatiana Makarova, also known as Tatiana Makarov, to (1) reduce to judgment outstanding liabilities for internal revenue taxes and (2) enforce federal tax liens against certain real property. The United States complains and alleges that:

1. Jurisdiction over this action is conferred upon the district court pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. §§ 7402(a) and 7403.
2. Defendant Tatiana Makarova resides in Westerville, Delaware County, Ohio, which is within the jurisdiction of this Court.
3. The real property against which the United States seeks to enforce its liens is located in Delaware County, Ohio, which is within the jurisdiction of this Court.

**Count I – Reduce Unpaid Trust Fund Recovery Penalties to Judgment**

4. The United States incorporates by reference paragraphs 1-3 above.

5. A delegate of the Secretary of the Treasury made assessments against Tatiana Makarova on the dates, for the tax periods, and in the amounts described below, for unpaid trust fund recovery penalties pursuant to 26 U.S.C. § 6672, by reason of her willful failure to collect, truthfully account for, and pay over taxes withheld from the wages of employees of Innovative Performance Solutions:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessed Amount</b>	<b>Total Amount Due, Including Interest and Other Statutory Additions, as of February 18, 2019</b>
12/31/2013	11/03/2014	\$30,659.44	\$14,378.68
03/31/2014	11/02/2015	\$23,827.71	\$27,352.08
06/30/2014	11/02/2015	\$23,336.98	\$26,788.77
03/31/2015	11/02/2015	\$272.56	\$312.87
<b>TOTAL</b>			<b>\$68,832.40</b>

6. On or about the dates of the tax assessments described in paragraph 5 above, a delegate of the Secretary of the Treasury gave notice of those tax liabilities to and demanded payment of the balance due from Tatiana Makarova.

7. Despite such notice and demand, Tatiana Makarova has failed, neglected, or refused to pay the trust fund recovery penalties set forth above in full; and after the application of all abatements, payments, and credits, she remains liable to the United States for the balance of the trust fund recovery penalties, in the total amount of \$68,832.40, plus interest and other statutory additions that accrue after February 18, 2019.

### **Count II – Enforce Federal Tax Liens Against Real Property**

8. Stanislav Makarov and Tatiana Makarova acquired a parcel of real property located at 5987 Tournament Drive, Westerville, Ohio 43082 (“Property”), by deed dated November 16, 2012. The Property is legally described as follows:

Situated in the Township of Orange, County of Delaware and State of Ohio: and known as being Unit No. 109-5987 together with an undivided interest in and to all common areas and facilities appurtenant to said Unit in the Regency at Highland Lakes Condominium Thirty-Fourth Amendment, as shown by the Original Declaration of Condominium Ownership and by the By-Laws for said Condominium recorded in Official Record Book 419, Page 1443 and as shown by the drawings recorded in Official Record Book 1167, Page 2291 of Delaware County Records, as the same have been or may be amended from time to time.

The deed was recorded with the Delaware County Recorder on November 27, 2012 at Book 1172, page 1792.

9. Stanislaw Makarov conveyed his interest in the Property to Tatiana Makarova by deed dated July 8, 2016. The deed was recorded Delaware County Recorder on July 22, 2016 at Book 1437, page 1507.

10. As a result of Tatiana Makarova's neglect, refusal, or failure to pay the liabilities described in paragraph 5 above, after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments and attached to all property and rights to property belonging to Tatiana Makarova, including the Property.

11. A delegate of the Secretary of the Treasury, in accordance with 26 U.S.C. § 6323(f), filed Notices of Federal Tax Lien for the unpaid trust fund recovery penalty liabilities of Tatiana Makarova described in paragraph 5 above, which were recorded on October 20, 2017 with the Delaware County Recorder at Book 1534, page 1670.

12. Pursuant to 26 U.S.C. § 7403, the United States is entitled to enforce its liens upon Tatiana Makarova's interest in the Property, to have the Property sold pursuant to the order of this Court free and clear of all rights, titles, claims, and interests of the parties, including any rights of redemption, and, after the payment of the costs of the sale and any local real estate taxes owed and payable under 26 U.S.C. § 6323(b)(6), to have the proceeds distributed and to have an

appropriate portion of the net proceeds applied toward the satisfaction of Tatiana Makarova's tax liabilities described in paragraph 5 above.

WHEREFORE, the plaintiff United States requests that this Court:

A. Enter judgment against Tatiana Makarova, in the amount of \$68,832.40, for unpaid trust fund recovery penalties assessed pursuant to 26 U.S.C. § 6672 and arising out of the unpaid taxes withheld from the wages of employees of Innovative Performance Solutions for the periods ending December 31, 2013; March 31, 2014; June 30, 2014; and March 31, 2015, plus such additional statutory amounts as accrue from February 18, 2019, including interest pursuant to 26 U.S.C. § 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. Determine and adjudge that the United States has valid and subsisting federal tax liens on all property and rights to property belonging to Tatiana Makarova, including the Property;

C. Order that the federal tax liens for the liabilities of Tatiana Makarova be enforced against the Property, that the Property may be sold in a judicial sale, according to law, free and clear of all rights, titles, liens, claims, and interests of the parties to this action, including any rights of redemption, with an appropriate portion of the net proceeds of the sale, after the payment of the direct costs of the sale and any real estate taxes due and payable under 26 U.S.C. § 6323(b)(6), to be paid to the plaintiff United States for the application to the unpaid federal tax liabilities of Tatiana Makarova; and

D. Award the United States such further relief, including costs of this action, as the Court deems just and equitable.

Dated: February 19, 2019.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

Tax Division, U.S. Department of Justice

*/s/ Angela R. Foster*

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